

A RESOLUTION

04- ~~R~~ -2112

Councilmember Anne Fauver

A Resolution to add to the City's 2005 Legislative Package a Request
That the Georgia State Legislature amend the Georgia State Code so
As to delete the provision that allows Tax Commissioners in the State
To be paid extra compensation for the collection of taxes for
Municipalities; and for other purposes

WHEREAS, the Official Code of Georgia provides that notwithstanding any other law, the Tax Commissioner is authorized to contract for and to accept, receive, and retain compensation from the municipality for such additional duties and responsibilities in addition to that compensation provided by law to be paid to the tax commissioner by the county; and

WHEREAS, the Fulton County and Dekalb County Tax Commissioners collect ad valorem **taxes** and sanitary services charges for the City of Atlanta; and

WHEREAS, the City of Atlanta has entered into contracts with both the Fulton County and the Dekalb County Tax Commissioner that authorizes an additional \$1.50 per parcel, not to exceed one percent of the total revenues collected for the City of Atlanta for the Dekalb Tax Commissioner; and \$1.90 per account for the Fulton County Tax Commissioner in 2003 and 2004, and \$1.00 per account for 2005 and future years; and

WHEREAS, the Tax Commissioners are salaried personnel in their respective counties; and

WHEREAS, additional compensation places an additional burden on municipalities and its citizens (who are also citizens of the respective counties).

BE IT RESOLVED BY THE COUNCIL OF THE CITY OF ATLANTA that the Georgia State Legislature, during its 2005 Session, delete the provision in Georgia Code Section 48.5.359.1 that provides that a municipality may contract with the County Tax Commissioner for additional duties and responsibilities related to the assessment and collection of municipal taxes.



Georgia General Assembly

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Comments: Keywords: Translation Date:09/30/2004 Translation Time:12:16:00 48-5-359.1 -->

48-5-359.1.

(a) Any county and any municipality wholly or partially located within such county may contract, subject to approval by the tax commissioner of the county, for the tax commissioner to prepare the tax digest for such municipality; to assess and collect municipal taxes in the same manner as county taxes; and, for the purpose of collecting such municipal taxes, to invoke any remedy permitted for collection of municipal taxes. Any contract authorized by this subsection between the county governing authority and a municipality shall specify an amount to be paid by the municipality to the county which amount will substantially approximate the cost to the county of providing the service to the municipality. Notwithstanding the provisions of any other law, the tax commissioner is authorized to contract for and to accept, receive, and retain compensation from the municipality for such additional duties and responsibilities in addition to that compensation provided by law to be paid to the tax commissioner by the county.

(b) With respect to any county for which the office of tax commissioner has not been created, any reference

RCS# 6335
12/06/04
6:09 PM

Atlanta City Council

Regular Session

04-R-2112 ADD TO COA'S 2005 LEGISLATIVE PACKAGE

FILE

YEAS: 12
NAYS: 0
ABSTENTIONS: 0
NOT VOTING: 4
EXCUSED: 0
ABSENT 0

Y Smith	Y Archibong	NV Moore	Y Mitchell
Y Starnes	Y Fauver	Y Martin	NV Norwood
Y Young	Y Shook	Y Maddox	Y Willis
Y Winslow	Y Muller	NV Sheperd	NV Borders

(Do Not Write Above This Line) 07-2742

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FILED BY
CITY COUNCIL
DEC 06 2004

<input type="checkbox"/> CONSENT REFER
<input type="checkbox"/> REGULAR REPORT REFER
<input type="checkbox"/> ADVERTISE & REFER
<input type="checkbox"/> 1st ADOPT 2nd READ & REFER
<input type="checkbox"/> PERSONAL PAPER REFER
Date Referred 11/15/04
Referred To: Finance Executive
Date Referred
Referred To:
Date Referred
Referred To:

Committee		Committee	
Date		Date	
Chair		Chair	
Referred To		Referred To	
<p><u>F.N. Committee</u></p> <p>Date <u>12-1-04</u></p> <p>Chair <u>John P. Jones</u></p> <p>Action <u>Yes</u></p> <p>Fav, Adv, Hold (see rev. side)</p> <p>Forward <u>Other Recommendation</u></p> <p>Members</p> <p><u>2. T. M. Smith</u></p> <p><u>John M. Smith</u></p> <p><u>Hand Shud</u></p> <p>Refer To</p>	<p><u>Committee</u></p> <p>Date</p> <p>Chair</p> <p>Action</p> <p>Fav, Adv, Hold (see rev. side)</p> <p>Other</p> <p>Members</p> <p>Refer To</p>		
<p>Committee</p> <p>Date</p> <p>Chair</p> <p>Action</p> <p>Fav, Adv, Hold (see rev. side)</p> <p>Other</p> <p>Members</p> <p>Refer To</p>	<p>Committee</p> <p>Date</p> <p>Chair</p> <p>Action</p> <p>Fav, Adv, Hold (see rev. side)</p> <p>Other</p> <p>Members</p> <p>Refer To</p>		

<input type="checkbox"/> 2nd	<input type="checkbox"/> 1st & 2nd	<input type="checkbox"/> 3rd
<input type="checkbox"/> Consent	<input type="checkbox"/> V Vote	<input checked="" type="checkbox"/> RC Vote
CERTIFIED		
<div style="border: 1px solid black; padding: 10px; text-align: center;"><p>CERTIFICATE</p><p>DEC 06 2004</p><p>AT A REGULAR MEETING, PRESIDENT <i>John J. Federico</i></p></div>		
<div style="border: 1px solid black; padding: 10px; text-align: center;"><p><i>John J. Federico</i></p><p>MAYOR'S ACTION</p></div>		